



MISSOURI DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
**ASSIGNMENT OF CERTIFICATE
OF DEPOSIT — SALES/USE TAX**

FORM
4172
(REV. 10-2002)

**REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED**

Completed by a state or federally chartered financial institution.
Signed by applicant.
Signed by official from financial institution.
Signature of official from financial institution must be notarized.
24 month C.D. issued in the name of applicant "AND" the Missouri Department of Revenue, must be endorsed by the applicant and accompany this form.

OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

BUSINESS ADDRESS

CITY

STATE

ZIP CODE

For and in consideration of the issuance of a sales/use tax license by the Missouri Department of Revenue,

I, _____, being of lawful age, assign and
(NAME OF TAXPAYER)
transfer the Certificate of Deposit for _____ (\$ _____),
(AMOUNT)

Certificate of Deposit Number _____, issued _____, 20____, by
(MONTH, DAY)
_____, of _____,
(NAME OF FINANCIAL INSTITUTION) (FINANCIAL INSTITUTION'S ADDRESS)

as security to the Missouri Department of Revenue in lieu of a cash bond.

The Certificate of Deposit will be released two years after the initial date of assignment, provided I have maintained satisfactory tax compliance during this time and there are no outstanding sales/use taxes, interest, or additions due. I understand that at any time a delinquency occurs, the Missouri Department of Revenue may redeem the Certificate of Deposit assigned by this instrument and apply the proceeds to such delinquency. I agree that Administrative Rules 12 CSR 10-104.020 will govern my rights and responsibilities under this assignment. If I have not maintained a satisfactory tax compliance, and my Certificate of Deposit is automatically renewable, the Missouri Department of Revenue will allow the Certificate of Deposit to renew for an additional two year period. I understand that I will be notified when the Missouri Department of Revenue elects to renew my Certificate of Deposit.

I HAVE READ THE FOREGOING AND FULLY UNDERSTAND IT AND CERTIFY THAT I AM THE TAXPAYER SUBJECT TO THIS ASSIGNMENT OR I HAVE THE AUTHORITY TO EXECUTE THIS ASSIGNMENT ON BEHALF OF THE TAXPAYER. Witness my hand

this _____ day of _____, 20____.

TAXPAYER OF RECORD

BUSINESS NAME

_____, HEREBY ACKNOWLEDGES
(OWNER, OFFICER, PARTNER, OR MEMBER SIGNATURE) (TITLE)
AND AGREES TO HONOR THE FOREGOING ASSIGNMENT.

FINANCIAL INSTITUTION ACKNOWLEDGEMENT

Please check the appropriate box.

- ☐ **The paper Certificate of Deposit is attached.** ☐ **The Certificate of Deposit is paperless.** A withdrawal slip, confirmation of withdrawal, or endorsement on the Certificate of Deposit is not required. In the event that taxpayer becomes delinquent, and the Missouri Department of Revenue seeks the redemption of the Certificate of Deposit, a written request from the Missouri Department of Revenue together with this Assignment is the only documentation necessary to release funds to the Missouri Department of Revenue.

BANK

PHONE NUMBER
() -

BY (SIGNATURE OF BANKING OFFICIAL)

BANK OFFICIAL'S NAME TYPED OR PRINTED

TITLE

NOTARY PUBLIC (BANK OFFICIAL'S NAME MUST BE NOTARIZED)

NOTARY PUBLIC EMBOSSE OR
BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

USE RUBBER STAMP IN CLEAR AREA BELOW.

DAY OF

20

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

INSTRUCTIONS

PLACING CERTIFICATE OF DEPOSIT IN LIEU OF CASH BOND

The Missouri Department of Revenue will accept a Certificate of Deposit (CD) issued by a state or federally chartered financial institution in lieu of a Sales/Use Tax Cash Bond subject to the provisions of Administrative Rule 12 CSR 10-104.020.

1. Issuing Financial Institution

The Certificate of Deposit (CD) must be issued jointly in the name of the taxpayer AND the Missouri Department of Revenue. The type of ownership of the business determines how the taxpayer's name must be listed on the CD:

- 1) Sole Owner — Name of individual
- 2) Partnership — Name of ALL partners
- 3) Corporation — Name of the corporation
- 4) Limited Partnership — Name of the limited partnership
- 5) Limited Liability Company — Name of the limited liability company
- 6) Limited Liability Partnership — Name of the limited liability partnership

The taxpayer's name must be joined with the Missouri Department of Revenue's name with the word "AND" on the CD. The CD must be a 24 month (2 year) CD.

The Assignment of Certificate of Deposit must be completed by the financial institution. It must be fully completed and the bank official's name must be notarized. The form must also be signed by the taxpayer (sole owner, partner, corporate officer or member). The signature card should be attached to the assignment form. The Department of Revenue will sign the signature card and return it to the financial institution.

The information returns, interest payments, and correspondence concerning the CD must be issued to the taxpayer. Upon presentation of a release form issued by the Missouri Department of Revenue, a check may be issued or made payable to the taxpayer.

2. Taxpayer

The CD must be endorsed in ink or accompanied by a signed withdrawal slip. If the CD is a "Book Entry" CD it must be accompanied by a signed withdrawal slip or a letter from the issuing financial institution indicating how the Department of Revenue may draw upon the CD. The endorsement or withdrawal slip signature must be by the owner if the business is a sole ownership, all partners listed on the CD if the business is a partnership, an officer if the business is a corporation, a general partner if the business is a limited partnership or limited liability partnership, or by a member if the business is a limited liability company. The CD, this assignment form, and the signature card should be forwarded to: Missouri Department of Revenue, P.O. Box 3300, Jefferson City, MO 65105-3300.



MISSOURI DEPARTMENT OF REVENUE
RELEASE

AUTHORITY TO RELEASE THE ABOVE LISTED CERTIFICATE OF DEPOSIT IS HEREBY GRANTED THIS _____
DAY OF _____ 20 _____. PLEASE MAIL ANY PROCEEDS FROM THE CERTIFICATE OF
DEPOSIT TO _____.

MISSOURI DEPARTMENT OF REVENUE

BY: _____

TITLE: _____